We Claim:

1. Method for the conversion of cytosine bases in a nucleic acid to uracil bases, comprising:
   a) binding the nucleic acid to a solid phase,
   b) incubating the solid phase bound nucleic acid in the presence of sulfite ions whereby the nucleic acid is deaminated,
   c) optionally washing the deaminated solid phase bound nucleic acid,
   d) incubating the deaminated solid phase bound nucleic acid under alkaline conditions whereby the deaminated nucleic acid is desulfonated,
   e) optionally washing the deaminated and desulfonated solid phase bound nucleic acid, and
   f) optionally eluting the deaminated and desulfonated nucleic acid from the solid phase.
2. Method for the conversion of cytosine bases in a nucleic acid to uracil bases comprising:
   a) incubating the nucleic acid in the presence of sulfite ions whereby the nucleic acid is deaminated,
   b) binding the deaminated nucleic acid to a solid phase,
   c) optionally washing the deaminated solid phase bound nucleic acid,
   d) incubating the deaminated solid phase bound nucleic acid under alkaline conditions whereby the deaminated nucleic acid is desulfonated,
   e) optionally washing the deaminated and desulfonated solid phase bound nucleic acid, and
   f) optionally eluting the deaminated and desulfonated nucleic acid from the solid phase.
3. Method for the conversion of cytosine bases in a nucleic acid to uracil bases comprising:
   a) binding the nucleic acid to a solid phase,
   b) incubating the solid phase bound nucleic acid in the presence of sulfite ions whereby the nucleic acid is deaminated,
   c) optionally washing the solid phase bound nucleic acid,
   d) eluting the deaminated nucleic acid from the solid phase,
   e) incubating the deaminated nucleic acid under alkaline conditions whereby the deaminated nucleic acid is desulfonated.

4. The method according to any of claims 1 to 3 characterized in that the solid phase is a material comprising silica or glass.
5. The method according to claim 4 wherein the solid phase is a glass fleece or a glass membrane.
6. The method according to claim 4 wherein the solid phase is a magnetic glass particle.
7. The method according to claim 6 wherein the magnetic glass particle has a mean diameter between 0.5 μm and 5 μm.
8. The method according to claim 6 wherein the magnetic glass particle contains a magnetic object with a diameter between 5 and 500 nm.
9. The method of according to claim 8 wherein the magnetic glass particle contains a magnetic object with a mean diameter of 23 nm.
10. The method according to claim 6 wherein the magnetic glass particle is manufactured by the sol-gel method.
11. The method according to claim 10, wherein said sol-gel method comprises:
    a) suspending magnetic objects in a sol,
    b) hydrolyzing the sol to cover the magnetic objects with a gel,
    c) spray-drying the magnetic objects covered with a gel in a two-nozzle spray-drier, and
    d) sintering the spray-dried powder to form a glass from the gel covering the magnetic objects.
12. A kit for performing a bisulfite reaction comprising a solution comprising bisulfite ions and a solid phase.
13. The kit according to claim 12 wherein the solid phase is a material comprising silica or glass.
14. The kit according to claim 12 wherein the solid phase is a glass fleece or a glass membrane.
15. The kit according to claim 12 wherein the solid phase is a magnetic glass particle.